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## County Tax Levy Limits and Recent Trends

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### Levy Limits – Property Tax Freeze

Enrolled 2005 Wisconsin Act 25 (2005-2007 State Budget) establishes local levy limits for the 2006 and 2007 budgets. The law prohibits a county from increasing its total levy by more than the percentage change in the county's January 1 equalized value growth due to new construction, less improvements removed, between the previous year and the current year. Debt service is exempt from the levy limit.

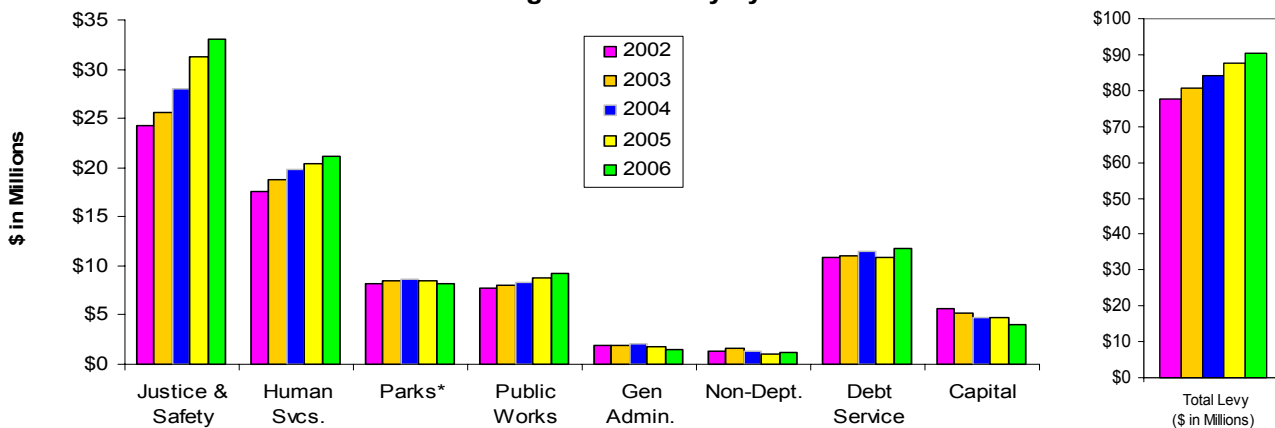
**The 2006 budget meets the tax levy limit as adopted in the Wisconsin 2005-2007 State Budget, and the levy limit as submitted by the State Legislature prior to the Governor's partial veto modification.**

### 2006 Waukesha County Budget Tax Levy Limit Calculation

(\$ In Millions)

<b>Waukesha County 2004 Levy for 2005 Budget</b>	<b>\$87.70</b>
Levy Limit for New Construction Growth @2.8%	\$2.46
Levy Limit for Pre-2006 Debt Issuances	<u>\$0.52</u>
Total Maximum Levy Allowable Under Limit	\$2.98
<b>Total Adopted 2005 Budget Levy Increase</b>	<b>\$2.50</b>

### 2002-2006 Budgeted Tax Levy by Functional Area



\*Includes Parks, Environment, Education and Land Use

The chart above shows the majority of recent tax levy growth trend to be primarily within the Justice and Public Safety and Health and Human Service Functional Areas. The Countywide Communication Center consolidated the dispatch and call taking services for 29 municipalities & county agencies, resulting in the addition of \$2.8 million of tax levy over 2004 and 2005. The Jail expansion project has also added \$2.6 million for 2005 and 2006 within the Sheriff and Public Works departments. The jail expansion, providing 278 additional beds, is to be operational during the 4<sup>th</sup> quarter 2005. The Health and Human Services tax levy funding is resulting mainly from the lack of increased State funding for mandated services.